

(8) *How bills prepared and issued.*—All Bills under Section 92 (i) shall be prepared from the assessment list and from information obtained by process in accordance with bye-laws framed under Section 48 (1) (i) and shall be issued under the signature of the President or other officer authorised by the President.

(9) *Suspension of process for recovery when notice of vacancy received.*—When a notice of vacancy has been received under Section 79 process for the recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice.

(10) *Owner should give notice of re-occupation.*—When the owner has given notice of vacancy, he shall also give notice in writing to the President within fifteen days of the date of subsequent re-occupation and failing this, he shall not be entitled to any refund, if it be found that his premises have been re-occupied during the year or instalment period.

(11) *Notice fees.*—For every notice of demand issued under sub-section 93 of Section 92 of the Act, fees shall be levied at the following rates:—

(a) A fee of one anna if the amount due is less than Rs. 5.

(b) A fee of two annas if the amount due is not less than Rs. 5 but less than Rs. 10.

(c) A fee of four annas if the amount due is not less than Rs. 10 but less than Rs. 50.

(d) A fee of six annas if the amount due is not less than Rs. 50 but not less than Rs. 100.

(e) A fee of eight annas if the amount due is Rs. 100 and over.

(12) *Warrant fees.*—For every distraint made under Section (5) of Section 93 of the Act, fees shall be levied at the following rates:—

If the amount distrained is		Warrant Fee
Less than Rs. 5	...	0 4 0
Not less than Rs. 5 but less than Rs. 10	...	0 6 0
Do 10	Do 25	0 8 0
Do 25	Do 50	1 0 0
Do 50	Do 75	2 0 0
Do 75	Do 100	3 0 0
If the amount is 100 and over	...	5 0 0

Where peons are kept in charge of property distrained, an additional fee of four annas per peon for each day shall be levied.

(13) *Maintenance.*—Rates as per accompanying statement shall be charged for maintaining live-stock distrained under sub-section (5).

Description of live-stock	Cost for the supply of fodder for each head of live-stock per day or fraction of a day	
	Rs.	a. p.
(1) Elephant	...	3 0 0
(2) Camel	...	1 0 0
(3) Buffalo	...	0 4 0
(4) do calf	...	0 2 0
(5) Bullock or Cow	...	0 4 0
(6) Heifer or calf	...	0 1 0
(7) Goat and sheep	...	0 1 0
(8) Kid	...	0 1 0
(9) Horse	...	0 4 0
(10) Fowl	...	0 2 0
(11) Donkey (either young or grown)	...	0 1 0
(12) Pig	...	0 1 0
(13) Birds of all kinds	...	0 1 0

N.B.—Fodder includes watering each head of live stock.

Provided that no rate shall be charged where the owner of any such live-stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure.

(14) *Who may receive payment for Municipality.*—The Executive Officer, the Revenue Inspector, the collectors and the Head Clerk are authorised to receive payment of all fees payable to the Municipality at any time and place. But the Head clerk is authorised to receive Municipal dues of all kinds in the Municipal office and during office hours.

(b) For all sums paid on account of any tax or fees a receipt stating the amount and the tax on account of which it has been paid shall be tendered by the person receiving the same.

(15) *Under Section 46 (1)—when Municipal dues may be written off.*—Arrears of the tax may be written off as irrecoverable if, after it has been outstanding for at least

a year, in the case of a sum less than Rs. 5 and three years in other cases, the Municipal Council is satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sums due cannot be recovered within any reasonable time or by any legal process.

(16) *Exemptions.*—In the following cases no tax shall be levied:—(a) Any building or part of any building belonging to the Government of Mysore or the Central Government and used solely for public purposes and not used or intended to be used for residential purposes or for purpose of profit.

(b) Any building or part of a building used as a place of public worship or used for a charitable purpose and not for residential purposes.

(c) Any building or part of a building used or intended for the occupation of His Highness the Maharaja or other property belonging to His Highness the Maharaja.

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Notification dated 8th February 1954.

No. A2. P.R. 84—53-54. It is hereby notified for the information of the residents of Mandya Town that under Section 61 (b) (iv) of the Town Municipalities Act, 1951, the Municipal Council at its general meeting held on 1st February 1954 has adopted a resolution to levy afresh Octroi, on wheat and other wheat products at the rate mentioned below in addition to other articles on which Octroi has been levied notified in this office notification of even number dated 30th January 1954.

Any inhabitant of the Municipality desirous of making any objection or suggestion to the rate cited above may within one month from the date of this notification do so, in writing to the President. Any objection or suggestion received after one month from the above date will not be taken cognizance of.

Name of a article	Rate of Octroi to be levied.	Remarks
Wheat and wheat-flour Maida	Re. 0-2-0	Per bag of 196 lbs. or fraction thereof.
flour and other wheat products.		

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M. B. BORE GOWDA,
President.

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, MALAVALLI.

Notification dated 9th February 1954.

No H. C. 28—53-54. Notice is hereby given to the inhabitants of Malavalli Town that the Municipal Council, desires to bring into force the following model rules framed by Government as applied to Malavalli Town Municipality.

Copies of the said Rules are kept in the Municipal office for inspection by any person of the Town during office hours on all working days.

Any inhabitant of the Municipality objecting to these Bye-laws and Rules or offering any suggestions may within one month from the date of this Notification send his objections or suggestions in writing to the President of the Municipality. Objections or suggestions in writing received after the prescribed period will not be considered.

Model Rules.—

1 Model Rules framed by Government by virtue of Powers vested in them under Section 48 (1) (b) of the Mysore Town Municipalities Act, 1951 (Mysore Act No. XXII) fixing the functions of 1951 of the President and the establishment.

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M. C. DODDAIAH, President.

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, KADUR.

Notification dated 15th February 1954.

No. K.M.C. 268—53-54. Notice is hereby given to the inhabitants of the Municipality of Kadur that the Municipal Council desires to impose the duty on transfers of immovable property defined in the rules appended.

2. Any inhabitant of the Municipality, objecting to the proposed imposition may, within one month from the date of this notice, send his objections in writing to the Municipal Council.

Rules framed by the Kador Town Municipal Council under Sections 46(1) (b) and 61 (xiii) read with Section 65(1) and (3) of the Mysore Town Municipalities Act, 1951 for regulating the levy and collection of the duty on transfers of immovable property in the form of a surcharge to be levied by the Kador Town Municipal Council.

1. The transfer duty imposed under sub-clause (xiii) of clause (b) of Sections 61 and 65 of the Mysore Town Municipalities Act, 1951, on the instruments of gift, sale and mortgage of immovable property situated within the limits of the Kador Town Municipality executed after the introduction of the above duty shall, after the levy of surcharge has been sanctioned by Government, be paid and recovered in the same manner and under the same procedure as the ordinary duty imposed on such instruments by the Mysore Stamp Act, 1900.

(ii) A rate of one per cent on the amount of consideration, the value of the property or the amount secured by the mortgage as set forth in the instruments shall be levied; provided that for mortgages of value not exceeding Rs. 1,000 there shall be no levy of the surcharge.

2. (i) Whenever any instrument referred to in Rule 1 is presented before the Registering Officer, he shall see whether the particulars referred to in Section 27 of the Mysore Stamp Act, 1900, are set forth separately in the instrument in respect of the property situated within the limits of the Kador Town Municipality as required by Section 65 of the Mysore Town Municipalities Act, 1951.

(ii) If the said particulars be not so separately set forth in any such instruments, the said officer must impound it and forward it the nearest officer exercising powers of a Deputy Commissioner under Section 40 of the Mysore Stamp Act, 1900, calling his attention to Section 64 of the Mysore Stamp Act, 1900, as extended by Section 65 of the Mysore Town Municipalities Act, 1951.

3. (i) Every Registering Officer who registers any instrument referred to in Rule 1 shall keep an account of the duty paid in respect of each such instrument showing separately the duty imposed by the Mysore Stamp Act, 1900, and the transfer duty imposed by the Mysore Town Municipalities Act, 1951. If the Registering Officer has jurisdiction over more than one Municipality, separate account shall be maintained for each Municipality. In these accounts, the duty recovered by other Registering Officers in respect of properties situated in this Municipality, shall also be included.

(ii) The said accounts shall be consolidated quarterly, under the orders of the Inspector-General of Registration and each quarterly consolidated account shall be sent by him to the Accountant-General, Mysore, Bangalore, within two months after the close of the quarter.

4. If, in any case, it be impossible to recover the full duty payable on any instrument referred to in Rule 1, then only such portion of the duty realised on such instrument as is in excess of duty imposed by the Mysore Stamp Act, 1900, shall be treated in the said accounts as duty imposed by Section 65 of the Mysore Town Municipalities Act, 1951.

5. The Accountant-General, Mysore, Bangalore, shall, within three months after the close of each quarter, arrange to pay to the President of this Municipal Council so much of the duty shown in the consolidated accounts as represents the transfer duty imposed by Section 65 of the Mysore Town Municipalities Act, 1951.

6. A commission of one per cent shall be paid to the State Government for the collection of the transfer duty and the same shall be deducted before the payment of the amount due under these Rules to this Municipal Council.

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K. M. THAMMIAH,
President.